

Allan Pollock
Salem, Oregon 97304
E: allanpollock@comcast.net

March 18, 2025

House Committee on Emergency Management, General Government, and Veterans
Oregon State Capitol
900 Court St. NE, Room 453
Salem, Oregon 97301

Re: Support for HB 2050

Dear Chair Tran, Vice-Chairs, and Members of the Committee:

I am retired Major Allan Pollock, United States Army Reserve. Thank you for the opportunity to testify in support of HB 2050. I retired in 2006 after 28 years of active duty, National Guard, and Army Reserve service. I served as an enlisted soldier, non-commissioned officer, and commissioned officer.

Oregon exempts military retirement income earned before 1991. Veterans who retire now after 20+ years of service, or more, do not earn the same exemption. There are currently 38 states who offer full exemptions from state taxation of military retired pay.

As a retired reservist, or national guard member retirement eligibility to receive pay does not begin until age 60. For example, I retired in 2006 at age 46 and was not eligible to receive retirement pay until 2020 when I turned 60. Active-Duty retirees receive retirement benefits immediately upon retirement.

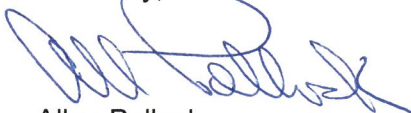
Currently 61% of my military retirement pay, based on points earned, is non-taxable because that was the percentage earned prior to 1991. I don't quite see the difference between a point earned in 1990 (non-taxable) from 1992 (taxable).

For most of today's service members who retire it is likely their full retirement pay is taxable due to the period of service beginning after 1991. Military service is military service. From an equity standpoint I believe all military retirement pay should be treated equally. HB 2050 addresses that inequity.

Oregon is a beautiful place to live but as a military retiree some of the benefits earned are not available in Oregon. For instance, access to a base post exchange or commissary is not available. Exemption from retirement pay is a way to offset that inequity.

Thank you again for allowing me to testify and I urge the committee to pass HB 2050 and refer it to the House Revenue Committee.

Sincerely,



Allan Pollock
MAJ, USAR (Retired)